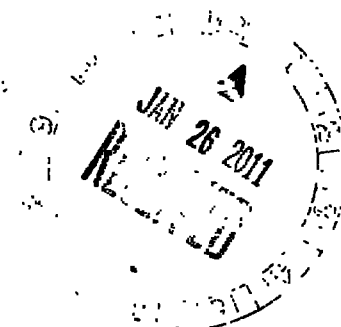


RECORDATION NO. 28073-1 FILED

JAN 26 11 -3 06 PM

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

January 24, 2011

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated November 17, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under primary Recordation Number 28073.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 N. River Road, Suite 5000
Rosemont, IL 60018

Lessee: Gavilon, LLC
11 Conagra Drive
Omaha, NE 68102

A description of the railroad equipment covered by the enclosed document is for forty three (43) tank cars having CAGX and FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Senior Rail Documentation Specialist

Enclosures

(GALL011)

ASSGN. NO.: GALL011

JAN 28 11 -3 06 PM

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 17th day of NOVEMBER, 2010, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and GAVILON, LLC a Delaware limited liability company.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of December 18, 2008, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 9 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of NOVEMBER 17th, 2010, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

By:

Name: JOHN J. THOMAS

Title: PRESIDENT

ATTEST:

By: Susan Grokulska

Name: SUSAN GROKULSKY

ASSISTANT DIRECTOR

Title: OF DOCUMENTATION

Executed on this 23rd day of November, 2010.

[CORPORATE SEAL]

STATE OF

ILLINOIS

COUNTY OF

COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that JOHN J. THOMAS personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 23rd day of November, 2010.

Notary Public

My Commission Expires:

6-2012

(Notary Public)

OFFICIAL SEAL
GEORGIA FREIBURGER
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 6-5-2012

LESSEE:

GAVILON, LLC

ATTEST:

By:

Name:

Title:

By:

Name:

Title:

Executed on this 17th day of NOVEMBER, 2010.

[CORPORATE SEAL]

STATE OF NEBRASKA

COUNTY OF DOUGLAS

I, AMBER K. ROBERTS, a Notary Public of the County and State aforesaid, certify that SCOTT BUNZ personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 17th day of NOVEMBER, 2010.

Amber K Roberts

Notary Public

Commission Expires:

7/19/2014

(Notary Public)

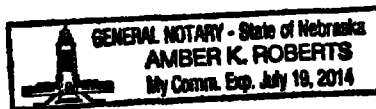


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Forty-three (43).

DESCRIPTION OF CARS: Tank Cars.

CAR NUMBERS:

CAGX	950039	FURX	125743
CAGX	950044	FURX	125757
CAGX	950058	FURX	125758
FURX	125602	FURX	125761
FURX	125607	FURX	125763
FURX	125609	FURX	125765
FURX	125616	FURX	125770
FURX	125619	FURX	125777
FURX	125626	FURX	125784
FURX	125628	FURX	125785
FURX	125634	FURX	125786
FURX	125653		
FURX	125661		
FURX	125666		
FURX	125675		
----- FURX	125678		
FURX	125680		
FURX	125681		
FURX	125686		
FURX	125690		
FURX	125695		
FURX	125703		
FURX	125707		
FURX	125710		
FURX	125719		
FURX	125723		
FURX	125727		
FURX	125731		
FURX	125732		
FURX	125734		
FURX	125736		
FURX	125737		